



**Testimony  
Betsy Gara  
Executive Director  
Connecticut Council of Small Towns  
Before the Finance, Revenue & Bonding Committee  
March 25, 2022**

The Connecticut Council of Small Towns (COST) **opposes** HB-5474 – **AN ACT ESTABLISHING A PROPERTY TAX EXEMPTION FOR PROPERTY LOCATED ON CERTAIN INDIAN LANDS.**

By exempting real or personal property located on tribal lands which is owned or leased by a third party, HB-5474 would negatively impact certain municipalities in Connecticut, specifically Ledyard and Montville.

This bill would effectively reverse the decision of the 2nd U.S. Circuit Court of Appeals, which held that Ledyard and Montville could appropriately levy property taxes on personal property owned or leased by a third party.

This decision appropriately recognizes that Ledyard and Montville incur considerable costs due to the presence of the gaming facilities in their communities, including increased costs associated police and emergency services, infrastructure, and education. As such, the right to levy property taxes on property that is owned or leased by a third party is equitable to fund the delivery of local services.

Exempting such property from local property taxes would shift an unfair burden to already overburdened residents and other businesses.

COST urges lawmakers to **OPPOSE HB-5474.**